IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR
&
THE HONOURABLE MR. JUSTICE K.M.JOSEPH

TUESDAY, THE 1ST AUGUST 2006 / 10TH SRAVANA 1928

ST.Rev..No. 211 of 2003()

TA.74/2002 of S.T.A.T.ADDL.BENCH,ERNAKULAM
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REVISION PETITIONER/APPELLANT/ASSESSEE:

M/S.ABC TIMBER INDUSTRIES,
KATHRIKADAVU,COCHIN,
REPRESENTED BY ITS MANAGING PARTNER,
MRS.MARY ANTONY.

BY ADV. SRI.WILSON URMESE

RESPONDENT/RESPONDENT/REVENUE:

STATE OF KERALA.

BY GOVT. PLEADER SRI. V.V. ASOKAN.

THIS SALES TAX REVISION HAVING BEEN FINALLY HEARD ON O1/08/2006, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR & K.M.JOSEPH, JJ.

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S.T.REV. No. 211 OF 2003

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Dated this the 1st day of August, 2006.

JUDGMENT

Ramachandran Nair, J.

The only question raised in the revision is against the addition of Rs.Two Lakhs sustained by the Tribunal. We find rejection of books of accounts was basically on account of non-accounting of purchases from unregistered dealers and on account of accounting of very low amount towards freight, which the Tribunal found unbelievable because purchases of massive quantity were from far distant places like Nilambur, Kasaragode, Pollachi, Thenkasi etc. Since accounts are rejected for valid reasons, the balance issue is only addition and having regard to the turn over declared, the addition sustained by the Tribunal, namely, Rs. Two Lakhs, is absolutely reasonable. We therefore find no ground to interfere with the Tribunal's order.

Sales Tax Revision Case is accordingly dismissed.

(C.N. RAMACHANDRAN NAIR, JUDGE)

(K.M. JOSEPH, JUDGE)

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K.S.RADHAKRISHNAN & K.M.JOSEPH, JJ.

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W.A. No. OF 200

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JUDGMENT

Dated this the day of February, 200.